

BEFORE THE  
BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

|                                 |   |                   |
|---------------------------------|---|-------------------|
| In the Matter of the Accusation | ) |                   |
| Against:                        | ) | Case No. AC-93-20 |
|                                 | ) |                   |
| KENNETH MORRIS KEDDINGTON       | ) | OAH No. N 42922   |
| 5610 Marlow Drive               | ) |                   |
| Carson City, Nevada 89704       | ) |                   |
|                                 | ) |                   |
| Certified Public Accountant     | ) |                   |
| No. 19545                       | ) |                   |
|                                 | ) |                   |
| Respondent.                     | ) |                   |
|                                 | ) |                   |

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PROPOSED ORDER

This matter was heard before Michael C. Cohn, Administrative Law Judge, State of California, Office of Administrative Hearings, in San Francisco, California on September 17, 1993.

Jeanne C. Werner, Deputy Attorney General, represented complainant.

Respondent Kenneth M. Keddington represented himself.

\* \* \* \* \*

1. Complainant's motion to amend the Second Cause for Disciplinary Action and to add a Third Cause for Disciplinary Action was granted.

2. Respondent stipulated to and admitted all allegations as charged in the Amended Accusation. Respondent testified concerning his failure to comply with Board requirements and his lack of response to Board communications.

3. Respondent has not practiced public accountancy since September 1, 1989. He is no longer a California resident and has no plans to reside in California in the future, nor does he have plans to practice public accountancy in another state.

4. Certified Public Accountant certificate number 19545 issued to respondent on December 7, 1973 expired on September 1, 1992 and has not been renewed.

5. The parties entered into a stipulation on the record proposing the Board accept the surrender of respondent's license upon: 1) respondent's testimony and admissions as set forth above; 2) respondent's express understanding that based


upon those admissions the charges in the Amended Accusation would be deemed proven in any future proceedings before the Board; and 3) respondent's payment to the Board of \$1,386.00 in costs on or before December 1, 1993.

6. The administrative law judge was advised by counsel for complainant on November 22, 1993 that respondent had made payment to the Board of \$1,386.00 in costs.

\* \* \* \* \*

Based upon the foregoing, it is proposed that the Board accept the surrender of Certified Public Accountant certificate number 19545 issued to respondent Kenneth Morris Keddington.

DATED: December 22, 1993

  
MICHAEL C. COHN  
Administrative Law Judge

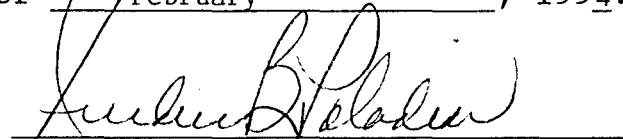
\* \* \* \* \*

ORDER OF THE BOARD

The foregoing Proposed Order is adopted as the Order of the Board in Case No. AC-93-20, the Amended Accusation Against Kenneth Morris Keddington. The surrender of Certified Public Accountant certificate number 19545 is accepted.

This order shall become effective immediately.

Made this 14th day of February, 1994.

  
FOR THE BOARD OF ACCOUNTANCY

1 DANIEL E. LUNGREN, Attorney General  
of the State of California  
2 JOHN E. BARSELL, JR.  
Deputy Attorney General  
3 1201 Webster Street, 12th Floor  
Mailing Address:  
4 455 Golden Gate Avenue, Suite 6000  
San Francisco, California 94102  
5 Telephone: (510) 286-4110

6 Attorneys for Complainant

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8 BEFORE THE  
BOARD OF ACCOUNTANCY  
9 DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA  
10

11 In the Matter of the Accusation ) No. AC-93-20  
Against: )  
12 ) *Amended*  
KENNETH MORRIS KEDDINGTON ) ACCUSATION  
13 17300 Skyline Blvd. )  
Woodside, CA 94062 )  
14 Certificate No. 19545 )  
(Certified Public Accountant) )  
15 Respondent. )  
16

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17  
18 Carol B. Sigmann charges and alleges:

19 1. She is the Executive Officer of the California  
20 Board of Accountancy and makes these charges and allegations in  
21 her official capacity.

22 2. Certificate No. CPA 19545 (Certified Public  
23 Accountant) was issued to Respondent, Kenneth Morris Keddington,  
24 by the California Board of Accountancy on December 7, 1973. Said  
25 certificate is not currently in full force and effect and expired  
26 on September 1, 1992, for failure to pay the renewal fee

27 //

1 required by Business and Professions Code section 5070.5 and for  
2 failure to submit evidence of compliance with the continuing  
3 education regulations.

4           3. Pursuant to Business and Professions Code section  
5 118(b) the Board retains continuing jurisdiction to discipline  
6 respondent's certificate despite the forfeiture, expiration,  
7 cancellation or surrender of the certificate.

8                   FIRST CAUSE FOR DISCIPLINARY ACTION

9           4. Grounds exists for disciplinary action against  
10 respondent's certificate as a Certified Public Accountant  
11 pursuant to Business and Professions Code section 5100(f) (wilful  
12 violation of any rule) in conjunction with Rule 69.1 of Title 16  
13 of the California Code of Regulations (Failure to appear) in that  
14 respondent failed or refused to appear on October 23, 1992, at  
15 the Dunfey Hotel in San Mateo before the Certified Public  
16 Accountants Administrative Committee pursuant to written notice .

17                   SECOND CAUSE FOR DISCIPLINARY ACTION

18           5. Grounds exist for disciplinary action against  
19 respondent's certificate as a Certified Public Accountant  
20 pursuant to Business and Professions Code section 5100(f) in  
21 conjunction with Rule 94 of Title 16 of the California Code of  
22 Regulations (Failure to comply with continuing education  
23 requirements cause for disciplinary action) in that respondent  
24 failed to respond to letters from the Board dated August 27,  
25 1991, and July 22, 1992, in violation of Rule 89(b) of Title 16  
26 of the California Code of Regulations (Requirement to provide  
27 continuing education information).

1                   5. Grounds exist for disciplinary action against  
2 respondent's certificate as a Certified Public Accountant  
3 pursuant to Business and Professions Code section 5100(f) in  
4 conjunction with Board Rule 89(c) (16 C.C.R. Sec. 89) in that  
5 respondent, having certified under penalty of perjury that all  
6 applicable continuing education requirements were met in his  
7 application for renewal of his active license in 1990, failed to  
8 maintain for the requisite four-year period records confirming  
9 his attendance at the required courses and/or failed to submit  
10 records of confirming his attendance at the required courses upon  
11 repeated requests of the Board in its attempt to verify such  
12 information.

13                   THIRD CAUSE FOR DISCIPLINARY ACTION

14                   6. Grounds exist for disciplinary action against  
15 respondent's certificate as a Certified Public Accountant  
16 pursuant to Business and Professions Code section 5100(f) in  
17 conjunction with Board Rule 89(d) in that respondent's statement,  
18 signed under penalty of perjury, that his applicable continuing  
19 education requirements had been met constitutes a false or  
20 misleading statement regarding his continuing education.

21                   OTHER MATTERS


22                   7. (~~Renumber~~)(~~cost provision~~)  
23  
24  
25

26                   Amended at hearing 9/17/93  
27                   Jeanne C. Berner

1           7. ~~6~~. Pursuant to Business and Professions Code section  
2 5107 it is requested that the proposed decision in this  
3 proceeding include an order directing respondent to pay to the  
4 Board all reasonable costs of investigation and prosecution of  
5 the case including but not limited to attorney's fees.

6           Therefore, it is requested that upon proof of the  
7 matters alleged herein that respondent's certificate as a  
8 Certified Public Accountant be revoked and that the Board take  
9 such further action as may be deemed proper.

10 DATE: February 23, 1993

11   
12 CAROL SIGMANN  
13 Executive Officer  
14 Board of Accountancy  
15 Department of Consumer Affairs  
16 State of California

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27 Complainant

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14 Board of Accountancy  
15 Department of Consumer Affairs  
16 State of California

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